

October 27, 2004

Mr. Bryan D. Woltman
Manager – Revenue & Earnings
525 Junction Road
Madison, WI 53717

Re: DT 01-221, Kearsarge Telephone Company
Petition for Alternative Form of Regulation
Compliance Filing

Dear Mr. Woltman:

On September 29, 2004, Kearsarge Telephone Company (KTC) submitted pursuant to Commission Order No. 24,372 (September 17, 2004) an updated calculation showing the distribution of the total refund arising out of this proceeding; details of its proposed billing credits to end users and IXCs; a report of actual costs for local number portability as allowed; and an update of the estimated costs for allowed network infrastructure.

Staff has examined the filing, notes that the materials filed are in compliance with Order No. 24, 372, and recommends approval.

The Commission has determined that the proposed billing credits are reasonable and consistent with Order No. 24,372. Accordingly, KTC's proposed credits are approved.

Very truly yours,

Debra A. Howland
Executive Director and Secretary